

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	:
	:
Debtors.	:
	:
-----X	
	Chapter 11 Case No.
	08-13555 (JMP)
	(Jointly Administered)
	Ref. Docket No. 3582

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

PAUL BELOBRITSKY, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.

2. On May 15, 2009, I caused to be served the "NOTICE OF HEARING ON SECOND APPLICATION OF THE EXAMINER FOR ORDER AUTHORIZING THE RETENTION OF CERTAIN CONTRACT ATTORNEYS TO PERFORM SPECIFIC DOCUMENT REVIEW TASKS NUNC PRO TUNC AS OF MAY 11, 2009," dated May 15, 2009, to which was attached the "SECOND APPLICATION OF THE EXAMINER FOR ORDER AUTHORIZING THE RETENTION OF CERTAIN CONTRACT ATTORNEYS TO PERFORM SPECIFIC DOCUMENT REVIEW TASKS NUNC PRO TUNC AS OF MAY 11, 2009," dated May 15, 2009 [Docket No. 3582], by causing true and correct copies to be:

- a) delivered by email to those parties listed on the attached Exhibit "A", and
- b) enclosed securely in a separate postage-prepaid envelope and delivered by overnight mail to Internal Revenue Service, Special Procedures Branch, Attn: District Director, 290 Broadway, New York, NY 10007.

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

Sworn to before me this
18th day of May, 2009

/s/ Elli Petris

Notary Public, State of New York
No. 01PE6175879
Qualified in Nassau County
Commission Expires October 22, 2011

/s/ Paul Belobritsky
Paul Belobritsky

EXHIBIT “A”

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